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## MANAGING VALUE-ADDED TAX ISSUES IN VILLAGE BUDGET EXECUTION

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### ABSTRACT

In administering the Village Budget, one of the village treasurer's obligations is compliance with the tax obligations, including value-added tax (VAT). The concept of VAT collection by the village treasurer differs from the general mechanism where sellers of goods or services confirmed as taxable entrepreneurs are VAT collectors. The village treasurer's mechanism for collecting VAT is unique; the village treasurer requests a bill that includes the amount of VAT owed from the partner taxable entrepreneurs. Village treasurer compliance in carrying out tax obligations still needs to improve. From previous research, the factors influencing village treasurer tax compliance are low awareness and level of tax knowledge and the assumption that taxes are complicated. By using the qualitative descriptive approach, this study aims to explain how to manage finances, especially in collecting VAT, depositing VAT payable that has been collected, and reporting VAT. This study reveals that VAT administration is more straightforward than some village treasurers assume.

**Keywords:** Tax, Administration, Compliance.

### INTRODUCTION

Concerning villages, the central government provides assignments to villages to allocate village funds. Village funds are a source of village income to support government administration and village development. Village funds are distributed in stages, starting from the central government through the State Budget, continuing to the provinces through the Local Government Budget, and then to the district or city through the

Regency Local Government Budget or City Local Government Budget. Then, the village will receive them through the Village Budget.

In administering the Village Budget, several regulations need to be taken into account, namely regarding tax obligations that the village must implement. The village, a work unit that manages finances originating from the State Budget, Local Government Budget, and Local Government Budget, is a tax cutter or collector. Thus, villages need to understand their obligations as tax cutters/collectors, especially the collection of Value Added Tax (from now on referred to as VAT). The purpose of appointing villages as VAT collectors is to facilitate VAT collection from partner Taxable Entrepreneurs, secure state revenues, increase compliance and become a means to assist the central government so that state revenues can be collected more quickly.

The concept of VAT collection by the village treasurer differs from the general mechanism where sellers of goods or services confirmed as Taxable Entrepreneurs are VAT collectors. The village treasurer's mechanism for collecting VAT is unique; the village treasurer requests a bill that includes the amount of VAT owed from the partner Taxable Entrepreneurs. Then, the partner Taxable Entrepreneurs creates a tax invoice with invoice code 02 to the village treasurer. VAT collection is carried out at the time of bill payment by collecting VAT from the bill. The VAT that has been collected must be deposited into the state treasury by the village treasurer no later than the 10th of the following month and must report the Notification Letter (starting now referred to as SPT) VAT Period 1107 PUT, either directly to the Tax Service Office or the Tax Service, Counseling and Consultation Office where the village treasurer government agency is registered no later than the end of the following month after the tax period ends and reported after the VAT has been deposited first.

Compliance with tax reporting by village treasurers varies for each type of tax. Several studies show that VAT reporting compliance still needs to improve (Fadli & Zulfayani, 2021; Hermanto, 2017; Ismilizar, 2016; Setyorini, 2015). This low compliance with tax reporting is caused, among other things, by a lack of motivation and pressure for government treasurers to carry out tax obligations according to the provisions (Hermanto, 2017), the perception that treasurers do not need to report VAT SPTs (Setyorini, 2015), a lack of understanding by treasurers in tax reporting, and no sanctions for non-reporting of tax reporting (Fadli & Zulfayani, 2021; Ismilizar, 2016). Government agencies are an essential unit in cutting and collecting taxes. The government mandates government agencies to withhold and collect taxes when transactions occur with partners, both MSMEs and non-MSMEs. Therefore, it is essential for government agency treasurers to correctly calculate, withhold/collect, and report taxes entirely and clearly. This study aims to explain how to manage finances, especially in collecting VAT, depositing VAT payable that has been collected, and reporting SPT Period 1107 PUT.

Value-added tax (VAT) reporting and collection by the government treasurer are crucial for several reasons. VAT is a significant source of government financing, infrastructure maintenance, and public services. It must be adequately collected and reported. Optimizing government cash balances to minimize borrowing costs or maximize returns on excess cash is another benefit of effective VAT administration, which also helps guarantee that all tax revenues are collected and payments are delivered accurately and on schedule. Maintaining supervision and centralized control over government cash resources is another aspect of the treasurer's job in handling VAT, which improves the general efficacy of public financial management systems.

Furthermore, as it gives the government timely and comprehensive information for tracking and managing its cash resources, proper reporting of VAT collections is essential for financial accounting and budgetary planning. The Office of Tax Policy is responsible for producing estimates for the government's budget, fiscal policy choices, and cash management choices. It also significantly develops and implements tax policies and programs, including VAT. The government treasurer's responsibility for collecting and reporting value-added tax (VAT) is critical to maintaining sufficient government income, efficient cash management, and overall financial accountability. It also backs financing for infrastructure and public services.

## **RESEARCH METHODS**

This study uses a qualitative approach with descriptive-explanatory methods, where the author describes a situation or event to make the research objective more understandable and transparent. Qualitative research discovers results that are difficult to find and can be done with quantitative procedures. Data collection in qualitative research is based on the writer's skills and knowledge. Data collection techniques used in this research are based on the operational implementation process carried out on the research object. The techniques used are document collection and literature study.

A versatile, exploratory method for qualitative research that offers a deep understanding of certain phenomena is qualitative descriptive research. It is frequently employed as the qualitative element in mixed-methods research and as a prelude to more extensive qualitative investigations. Other terms used in the literature to describe descriptive research include generic, general, primary, conventional, interpretative, and pragmatic. It draws techniques from various designs suitable for the planned research and is not tied to one set of techniques. Descriptive research aims to methodically gather data to characterize a situation, population, or phenomenon and address the study problem's what, when, where, and how inquiries instead of its why. It involves obtaining data through surveys, observational studies, and case studies and can be quantitative or qualitative. The results of descriptive studies can direct future studies and provide a basis for further inquiries.

## **RESULTS AND DISCUSSION**

VAT is a type of tax that applies in Indonesia and many other countries. According to Pohan (2016), VAT is defined as a type of indirect tax imposed on Taxable Goods, Taxable Services, or Intangible Taxable Goods consumed in the customs area. VAT has various characteristics: direct tax, objective tax, multi-stage levy, indirect subtraction method, and single rate. In terms of VAT collection, the mechanism consists of a general mechanism, namely VAT collection by taxable employers (Taxable Entrepreneurs) sellers from non-VAT collecting consumers, whether Taxable Entrepreneurs or non-Taxable Entrepreneurs, upon delivery of Taxable Goods, Taxable Services or Intangible Taxable Goods. Taxable Entrepreneurs sellers who collect VAT will issue tax invoices with invoice code 01 to non-VAT collectors; a unique mechanism is the collection of VAT by Taxable Entrepreneurs sellers from consumers who are VAT collectors. The

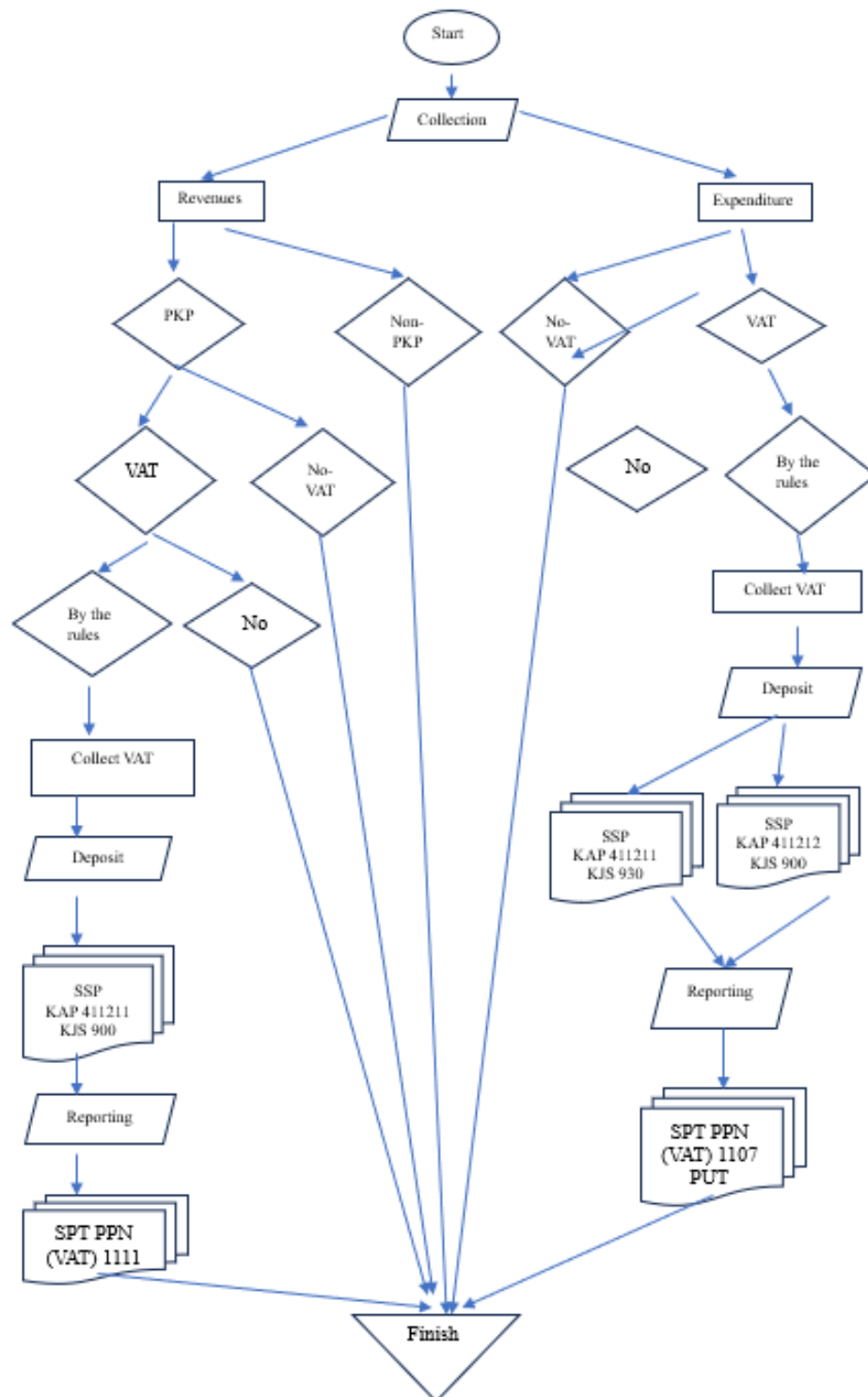
VAT collector asks for a bill that includes the VAT owed from the partner Taxable Entrepreneurs. Then, the partner Taxable Entrepreneurs creates a tax invoice with invoice code 02 for the VAT collector. VAT is collected at the time of payment by deducting it directly from the partner's Taxable Entrepreneurs bill and collecting VAT from the bill.

In government agencies, VAT will generally be collected by the government treasurer, who purchases Taxable Goods, Taxable Services, or Intangible Taxable Goods from the seller's Taxable Entrepreneurs. The government treasurer is a treasurer or official assigned to manage finances whose funds come from the State Budget or Local Government Budget. The government treasurer consists of the central government and regional treasurers, whether provincial, district, city, or village. For tax collection carried out by the treasurer, the seller's Taxable Entrepreneurs Taxpayer Identification Number or it collected will be used when it is paid.

VAT collection on village expenditure is also mandatory, considering villages are assigned to withhold or collect tax. In this case, VAT collection is usually levied on every transaction purchasing Taxable Goods, Taxable Services, or Intangible Taxable Goods from Taxable Entrepreneurs partners, such as purchasing official uniforms, purchasing computers, purchasing stationery for office purposes, purchasing file storage cabinets, using construction services for building infrastructure, renting large tarps/tents for events, using office building maintenance services, and so on.

The collection mechanism is that the village treasurer requests a bill that includes the VAT owed by Taxable Entrepreneurs partners providing goods and services. Then, the partner Taxable Entrepreneurs makes a tax invoice with invoice code 02 to the village treasurer. VAT is collected at the time of payment by deducting it directly from the partner's Taxable Entrepreneurs bill and collecting VAT from the bill. VAT collection by the village treasurer is not carried out if there are transactions, namely payments that amount to a maximum of IDR.2,000,000.00 but do not include the amount of VAT owed and are not split payments from a transaction that is worth more than IDR.2,000,000.00, payment by government credit card for spending by central government agencies by statutory provisions, payment for land acquisition, payment for purchasing fuel oil and non-oil fuel from (Limited Company/PT) PT Pertamina (Persero), payment of bills for delivery of telecommunications services by telecommunications companies, payment of bills for air transportation services submitted by airline companies, or payments for submission of Taxable Goods, Taxable Services, or Intangible Taxable Goods which according to tax regulations receive VAT facilities are not subject to collection or are exempt from the imposition of VAT.

The VAT that has been collected will be deposited into the state treasury via Tax Account Code (from now on referred to as KAP) 411211 for domestic VAT or 411212 for imported VAT and Deposit Type Code (from now on referred to as KJS) 930 because it is precisely for village treasurers. After the deposit, the village treasurer must report the VAT collection via a Notification Letter (from now on referred to as SPT) VAT Period 1107 PUT. Based on the latest regulations, namely Ministry of Finance Regulation Number 231 of 2019 concerning Procedures for Registration and Deletion of Taxpayer Identification Numbers, Confirmation and Revocation of Confirmation of Taxable Entrepreneurs, as well as Withholding or Collection, Deposit and Reporting of Taxes for Government Agencies, VAT is paid and reported no later than the 10th of the following month on a working day.



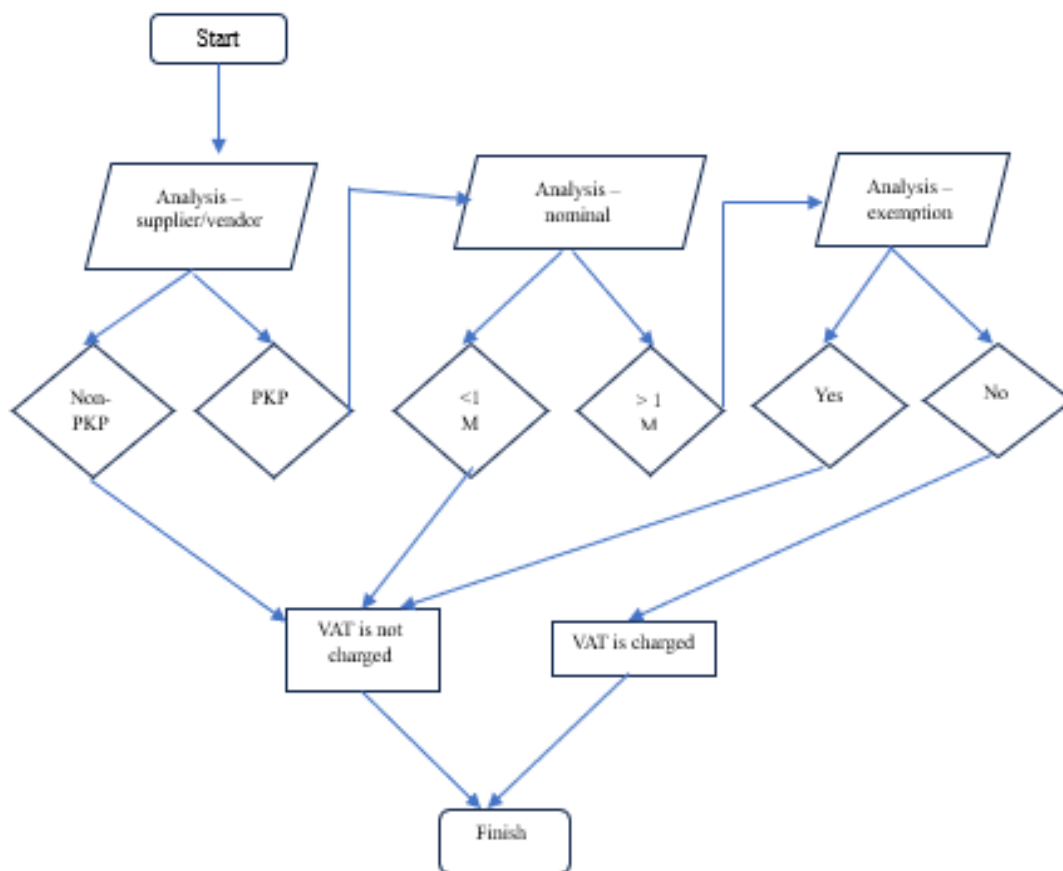
**Figure 1. Procedures for Administering VAT**

Source: Data Processed, 2023

The obligation to report Periodic VAT SPT 1107 PUT can be done on paper or in an electronic system. Suppose the village reports the SPT Period VAT 1107 PUT in paper form. In that case, it can be submitted directly by coming to the Tax Service Office or the Tax Service, Counseling and Consultation Office, where the village is registered, or it can also be submitted via an expedition service with the destination address Tax Service

Office or the Tax Service, Counseling and Consultation Office. If the village chooses to report the SPT Period VAT 1107 PUT in electronic form, then the village can submit the SPT Period VAT 1107 PUT via the e-SPT or e-filing application. However, the main SPT Period VAT 1107 PUT must still be sent on paper using the exact mechanism.

Villages that hand over Taxable Goods, Taxable Services, or Intangible Taxable Goods to the community to increase village income must collect VAT on the condition that the village first becomes a Taxable Entrepreneurs before collecting VAT. Villages usually hand over Taxable Goods, Taxable Services, or Intangible Taxable Goods and include building rentals, land rentals, car rentals, et cetera. The village is obliged to issue an invoice with invoice code 01 to those who submit it. The VAT collection carried out by the village will become an output tax. However, villages cannot credit input tax to village businesses related to objects used as income by the village, so the village only pays output tax. Output tax is remitted via KAP 411211 for domestic VAT and KJS 900 because the village treasurer's position in collecting this type of VAT is the same as that of entrepreneurs. Tax returns submitted also use Periodic VAT SPT 1111 and must be submitted electronically. For this type of VAT, the deposit and reporting period is by the end of the following month on a working day, provided that it is deposited before reporting can be done. A flow diagram to explain the procedures for collecting, depositing, and reporting VAT carried out by the village treasurer can be described in the following flow.



**Figure 2. VAT Analysis from Procurement**

Source: Data Processed, 2023

### Administration of Collection Obligations

If procurement is carried out through a provider, the treasurer can analyze the matters for consideration using the following flow chart. In collecting VAT, the treasurer will first analyze whether the partner is Taxable Entrepreneurs or non-Taxable Entrepreneurs. If the partner is non-Taxable Entrepreneurs, VAT is not charged on transactions to deliver goods and services. Meanwhile, if the partner is a Taxable Entrepreneurs, the treasurer will further analyze the value of the transaction for the delivery of goods and services, whether the value is above or below IDR 1 million. If the transaction value exceeds IDR 1 million, VAT is not charged. Meanwhile, for transactions above IDR 1 million, the treasurer will further analyze whether the delivery of goods and services is exempt or not subject to VAT. If the transaction is exempt, VAT is not charged.

Meanwhile, the treasurer must collect VAT if the transaction is not on the negative list. Suppose a village entity is confirmed as a Taxable Entrepreneurs. In that case, several sectors can potentially be subject to VAT collection, namely village treasury land management, village markets, and village-owned kiosk products.

### Administration of Deposit Obligations

Based on Ministry of Finance of Republic of Indonesia No. 563/KMK.03/2003 (2003) concerning the Appointment of the Government Treasurer and Treasury Office and State Treasury to collect, deposit, and report VAT and Sales Tax on Luxury Goods and Procedures for Collection, Deposit, and Reporting, it is stated that deposits should be carried out no later than seven working days in the following month. Potential sanctions that will be received by the village treasurer who does not deposit VAT according to the due date determined based on the applicable regulations are 2% per month calculated from the date payment is due until the deposit date.

**Table 1. The Example for Potential Fines for Delays in VAT Deposits**

Month	VAT Payable	Confirm Deposit	Potential Late Fines (IDR)	Information
January	0	None	0	No transaction
February	0	None	0	No transaction
March	0	None	0	No transaction
April	16.300.546	Late	339.418	Partly paid on May 23 (1 month late), paid on July 5 (4 months late)
May	0	None	0	No transaction

**Table 1. The Example for Potential Fines for Delays in VAT Deposits (continuous)**

Month	VAT Payable	Confirm Deposit	Potential Late Fines (IDR)	Information
June	28.316.862	On-time	0	Deposited on July 5, there are some deposits from April and all deposits from June
July	0	None	0	No transaction
August	0	None	0	No transaction
September	2.291.616	Late	45.832	Paid on October 31 (1 month late)
October	6.032.449	Some on time, some late	114.285	Some were paid on October 31, some were paid on November 11 (1 month late), and there was a mix of VAT deposits with the September period
November	31.900.545	On-time	0	No transaction
December	1.797.121	On-time	0	No transaction
Total	86.639.139			

Source: Data Processed, 2023

**Administration of Reporting Obligations**

Based on the Regulations Ministry of Finance of Republic of Indonesia No.243/PMK.03/2014 (2014) concerning Notification Letters (SPT), it is stated that the reporting of Periodic VAT SPT 1107 PUT by the village treasurer carried out no later than the end of the following month. The potential sanctions the village treasurer will receive for those who do not report Periodic SPT VAT 1107 PUT by Law of The Republic of Indonesia Number 28 (2007) concerning General Provisions and Tax Procedures are IDR 500,000 per tax period.

Based on inspection by the Audit Board of the Republic of Indonesia (BPK), thematic examinations are conducted to determine the level of compliance with tax levies by district, provincial, and treasurer ministries and institutions. Based on the samples taken, the level of treasurer compliance needs to be improved. Based on Amrul & Kisnawati (2014), BPK found that there was non-compliance in tax administration at the ministerial, provincial governments, and city district government levels, among others,



including tax imposition, tax payment, indication of fictitious tax deposits, delays in tax transfer by perception banks, and tax reporting problem found in tax collection. First, tax imposition errors resulted in an overcut of IDR.54.81 billion and an undercut of IDR.368.70 billion. Second, tax collection results are indicated as fictitious taxes and deposited late by the bank perception worth IDR.859.64 billion and sanctions IDR.13.69 billion. Third, the SPT was submitted late, with potential sanctions of IDR.3.10 billion. The BPK hopes that the government both the central and local governments are taking steps to improve the administration of obligations taxation in order to support increased tax revenue and demand the ministry inspectorate general to foster and improve supervision tax compliance with expenditure treasurers (Amrul & Kisnawati, 2014). This finding was still repeated in 2019, where, according to the BPK's findings, taxes still needed to be paid into the state treasury.

There is an assumption that, since the tax authorities, not the treasury, are usually in charge of collecting VAT, the government treasurer needs to gather or report it. Value-added tax, or VAT, is gathered throughout the manufacturing and distribution. The firms concerned report it to the tax authorities responsible for returning any excess VAT paid. Typically, the treasury's responsibility is restricted to overseeing the government's finances, which includes money collection and distribution, but not the actual collection of taxes like VAT. The management of VAT collection and refund is under the purview of the tax authorities. The duty of the government treasurer is unrelated to the gathering and filing VAT. Therefore, the government treasurers do not collect and report VAT because they assume that collecting and reporting VAT is separate from their usual responsibilities (Pessoa et al., 2021).

Tax awareness affects tax administration compliance because taxpayers who are more knowledgeable about the tax code are likelier to abide by tax laws. Research indicates that informing people about the tax code, tax laws, and the consequences of tax evasion is a beneficial strategy for boosting public confidence in government and encouraging a substantial rise in tax compliance. Taxpayer ignorance is a barrier to compliance; nevertheless, taxpayer education can help. One of the biggest problems facing many tax administrations is ignorance, yet informing taxpayers that they must pay taxes is insufficient. In addition to being better citizens, educated taxpayers frequently take an active role in local tax disputes. Consequently, taxpayer education increases tax compliance, and since educated taxpayers make fewer mistakes, tax administrations find it much simpler to deal with them (Amin et al., 2022; OECD, 2021).

The administration of VAT is complicated for several reasons. First, value-added tax (VAT) necessitates credit for all inputs, making it difficult to administer and potentially costing taxpayers money in compliance (Mascagni et al., 2023). Second, various nations have varied designs and implementations of VAT, which can lead to varying degrees of complexity (Sovos, 2021). Third, the history of VAT is entwined with the necessity to prevent cascading effects, which were a feature of the previous taxes and necessitated sophisticated mitigation techniques. Fourth, administering the VAT refund system might be difficult since it is essential to guarantee timely returns without sacrificing revenue collection. Fifth, the complexity of VAT administration is increased by the absence of consistent national procedures (Sovos, 2021). Despite these difficulties, VAT is a commonly used tax effective and neutral in many nations to guarantee that it performs as planned and does not burden taxpayers or tax administration excessively. Its complexity necessitates careful design and execution.

Tax compliance is significantly impacted by tax complexity. The tax law may be made simpler to increase compliance, lessen taxpayer confusion, and save resources needed for administration. The steep cost of high marginal income tax rates and the burden of income taxes rise with the square of the tax rate. Furthermore, as perceived complexity has the potential to encourage non-compliance, tax noncompliant behaviors are linked to tax complexity. Taxpayers believe that tax complexity and filing costs are rising, according to studies, and they are prepared to pay for the tax system to be made more straightforward and pre-populated tax returns to be implemented (Benzarti & Wallossek, 2023; Borrego et al., 2016; McBride & Fellow, 2023).

There is a strong likelihood that a taxpayer will not abide by tax laws and regulations if he believes that fulfilling his tax obligations is onerous and complex (Jusoh et al., 2021). When taxpayers perceive the tax system to be complex, tax compliance will decrease because they have come to terms with the fact that tax complexity and high ambiguity in tax law hurt their decision to comply with sales tax. Therefore, educating taxpayers who are ignorant of or need help understanding tax rules, regulations, and processes is essential. Initiatives for tax education and support must be made available to them to help them comprehend their tax-related responsibilities and rights. In order to create an appropriate taxation system structure, the government should work with the stakeholders through a participatory approach. Tax legislation must be clarified and simplified so taxpayers can comply with it (Alshira'h et al., 2020).

The complexity of a tax system creates the hidden cost of taxation. Compliance costs are known as the hidden costs of taxation. The relationship between the complexity of a tax system and compliance costs is lacking a piece of information, which is the state of asymmetric information. When an information imbalance can lead to a market failure, asymmetric information clarifies players' behavior patterns in a transaction. Assuming a scenario in which agents engage with one another inside a tax system, the implications of Indonesia's compliance costs may be discovered. Therefore, the tax authority should establish an information system so that the public can access information, make sure that the law is explicit about any doubts produced by agents, and make rules easy to understand for all parties involved in the tax system. As a manifestation of a contract between the people (taxpayers or tax collectors) and the government (tax authorities), regulations should be created with the interests of all parties adequately represented, the contents workable, and the parties' rights and duties split fairly and logically.

Value-added tax (VAT) administration incorporates several crucial components to guarantee compliance and efficient management. Maintaining records of all tax bills, encouraging voluntary compliance, quickly identifying stop filers, conducting extensive audit coverage, and applying appropriate sanctions for non-compliance are some essential rules for managing VAT. VAT is usually collected at every point in the supply chain, throughout the distribution of goods, and during the provision of services (Cole, 2023). All retailers are also expected to keep complete records of their purchases, sales, and supplies. Long-term reform initiatives are required to improve VAT compliance. These initiatives include bolstering the administration and structure of revenue collection, establishing reliable collection methods, and increasing the capacity of fundamental tax administration tasks. Effective administration of VAT credits and refunds also entails using digital tools for cross-checking tax return data and implementing a risk-based refund management system as part of a larger VAT compliance plan (Baer, 2021).

## CONCLUSION

To manage VAT administration, the treasurer will determine if the partner or supplier is a taxable entrepreneur before collecting VAT from them. Then, the treasurer will analyze the nominal transaction to see whether or not it is above IDR.1 million. This action will followed by determining whether the transaction is an exemption. Besides collecting VAT, the treasurer is also obliged to do tax reporting. Even though it is the treasurer's responsibility to collect and submit VAT, many treasurers still need to comply. Several factors contribute to the failure to meet obligations. The village treasurer administers taxation due to many responsibilities, lack of tax socialization, and difficulty in comprehending tax regulations. The Indonesian government should evaluate the State Civil Apparatus to improve job management, particularly for village treasurers. It might include simplifying assignments and strengthening work-based information technology. The tax authority should provide an information system that the general public can use to get information, ensure that any ambiguities in the law caused by agents are addressed explicitly, and ensure that the regulations are simple to comprehend for all those involved in the tax system. For rules to be effective, they must reflect a contract between the government (tax authorities) and the people (taxpayers or tax collectors), with the rights and obligations of each party being divided equitably and rationally and with the interests of all parties sufficiently reflected.

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